

IN KIND DONATIONS

Donations-in-kind of equipment or furniture may be accepted for the Village by any of:

- A member of Council
- The Maintenance Worker
- The Greenskeeper
- The Administrator or the Clerk

Such donations will be accepted only if:

- It has been established that the Village has a demonstrable need for the item. (There is no need for multiple items that are the same.)
- It has been determined that the Village has appropriate storage space for the item.

If the staff member is unsure as the acceptability of the donation, it shall be referred to Council for final decision.

Receipts for donations-in-kind (which may be used for income tax purposes) will be issued as per the following:

- Receipts will be in the amount of fair market value as established by receipt or by the advertised value of a comparable item.
- For used items without receipts, the receipt will be issued for the value of a comparable item or the value as stated by the donor, whichever is less.
- Receipts will not be issued for objects with a value less than \$50.